



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 79/161

September 14, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 21

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously ~~reviewed~~ bill.

The following bills have been chaptered since the last Summary of Proposed Legislation letter:

AB 1432 - Calvo - Chapter 563, Statutes of 1979
(Timber Yield Tax)

SB 839 - Ayala - Chapter 516, Statutes of 1979
(Private Railroad Car Tax Law and Timber
Yield Tax Law)

SB 884 - Garcia - Chapter 518, Statutes of 1979
(Mandatory Audits)

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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Enclosures

AB 66*

Author: Lockyer, et al
Action: Amended in Assembly
Date: September 5, 1979
Affected Reference: Various sections of various codes - Urgency Statute

This bill would exempt 100 percent of the assessed value of business inventories from property taxation for the 1980-81 fiscal year and fiscal years thereafter. It would also exempt materials and supplies owned by a railroad and used in railroad operations from property taxation for the 1980-81 fiscal year and thereafter. This bill would also repeal the tax on baled cotton.

AB 560

Author: Waters
Action: Enrolled
Date: September 4, 1979
Affected Reference: Various sections of the Revenue and Taxation Code

Forced sales proceeds; requires the assessor to make a full market appraisal.

AB 887*

Author: Gage
Action: Amended in Senate
Date: September 10, 1979
Affected Reference: Various sections of various codes and adds Sections 109.7, 6012.8, 10784, and 11913 to the Revenue and Taxation Code.

This bill would direct that mobilehomes be subject to sales tax on 40 percent of the initial purchase price, and those coaches installed on a foundation for occupancy as a residence after the effective date of the bill would be subject to local property taxes instead of the vehicle license fee.

SB 98*

Author: Garcia
Action: Amended in Assembly
Date: September 5, 1979
Affected Reference: SB 17 Clean-Up

This bill would exempt assesseees from penalties, fees and costs on delinquent property taxes for the 1978-79 fiscal year if the total of such taxes is paid within 30 days after notification by the tax collector of any reduction in such taxes resulting from the enactment of SB 17.

SB 868*

Author: Marks
Action: Amended in Assembly
Date: August 31, 1979
Affected Reference: Adds Section 225.3 to Revenue and Taxation Code - Urgency Statute

This bill would prohibit escape assessments for tax years prior to the 1979-80 tax year with respect to personal property which qualified for, and received, the transshipment exemptions pursuant to Sections 225 and 253.10 of the Revenue and Taxation Code.

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SB 1004*

Author: Presley, et al

Action: Amended in Assembly

Date: September 6, 1979

Affected Reference: Various sections of Government Code, Health and
Safety Code, Revenue and Taxation Code, and the Vehicle Code

Would make any mobilehomes sold after July 1, 1980 and installed
for occupancy as a residence subject to local property taxation as
specified.